

# Notice of Budget Hearing

The governing body of  
Sherman County

will meet on October 4, 2010 at 8:00 a.m. at Commissioner's Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at County Clerk's Office and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2011 Expenditures and Amount of 2010 Ad Valorem Tax establish the maximum limits of the 2011 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2009		Current Year Estimate for 2010		Proposed Budget Year for 2011		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2010 Ad Valorem Tax	Est. Tax Rate*
General	1,916,583	10.417	1,972,198	10.857	2,291,166	1,263,343	19.907
Debt Service					204,355	144,952	2.284
Road & Bridge	1,336,861	18.852	1,655,497	17.401	1,663,081	851,421	13.416
Noxious Weed	70,834	0.531	82,376	0.640	137,365	121,476	1.914
Health	281,810	0.801	273,302	0.460	299,330	29,490	0.465
Conservation District	22,500	0.308	22,209	0.318	23,000	20,755	0.327
Election Board	37,732	0.728	76,547	0.720	70,950	60,100	0.947
County Home Maintenance		0.294	18,235	0.283	20,000		
Historical Society	14,000	0.193	14,000	0.200	3,000	896	0.014
Appraiser's Cost	140,192	1.906	151,331	2.011	154,419	133,313	2.101
Program for the Elderly	72,452	1.000	71,887	1.000	24,125	15,098	0.238
Free Fair	30,000	0.407	30,357	0.431	30,000	27,126	0.427
Park-Soldier's Memorial	19,787	0.300	12,400		15,835		
Cemetery	65,000	0.899	63,749	0.894	47,850	40,947	0.645
Parks-Interlocal Rec	36,000	0.495	23,812	0.311	30,424	28,280	0.446
Library	19,965	0.283	25,020	0.367	25,000	22,379	0.353
County Hospital Maintenance	393,000	5.476	410,145	5.799	410,000	370,578	5.839
Employee Benefits	989,635	11.029	1,158,894	14.011	1,378,500	1,263,009	19.901
Tort Liability	18,662	0.251	15,754	0.265	17,000	12,552	0.198
Auto Administration	61,773		66,750		66,975		
Health Care Services	242,463		225,093		527,050		
Health Capital Outlay			15,363				
Noxious Weed Capital Out			437				
Pros Attorney Diversion	3,335		1,500		12,466		
Pros Attorney Training	2,671		8,359		5,800		
Special Alcohol	11,115		10,000		10,000		
Special Parks & Rec	4,608		2,500		2,500		
Tourism & Convention	107,653		130,000		140,000		
911 Fund	106,345		71,000		24,483		
Economic Development	127,175		79,379		185,020		
Sheriff's Commissary	9,131		10,000		30,960		
Waste Disposal	1,183,410		463,806		680,000		
9-1-1	3,026		2,000		108,321		
Sales Tax for Road Project	905,985		917,453		927,879		
Special Prairie Dog	6,776						
Non-Budgeted Funds-A	523,282						
Non-Budgeted Funds-B	660,175						
Non-Budgeted Funds-C							
Totals	9,423,936	54.170	8,079,353	55.968	9,566,854	4,405,715	69.422
Less: Transfers	530,692		253,150		82,175		
Net Expenditure	8,893,244		7,826,203		9,484,679		
Total Tax Levied	3,561,513		3,551,128		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	65,734,970		63,449,786		63,463,599		

### Outstanding Indebtedness

	2008	2009	2010
January 1	12,040,000	11,565,000	11,135,000
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease-Pur. Princ.	304,380	308,052	271,369
Total	12,344,380	11,873,052	11,406,369

\*Tax rates are expressed in mills

Other County	Prior Year Actual for 2009		Current Year Estimate for 2010		Proposed Budget Year for 2011		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2010 Ad Valorem Tax	Est. Tax Rate*
Special District Funds							
Rural Fire District No. 1							
General	171,719	1.920	198,100	4.112	225,200	169,702	38,139,408
Special							
Equipment Reserve	83,901		42,274	0.000	42,274	0	
Totals	255,620	1.920	240,374	4.112	267,474	169,702	4.451

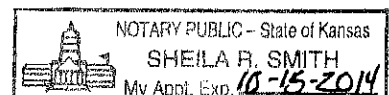
\*Tax rates are expressed in mills

Janet R. Rumpel  
Clerk

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Published in The Goodland Star-News on Friday, Sept. 24, 2010.



2011

To the Clerk of Sherman County, State of Kansas

We, the undersigned, officers of

Sherman County

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2011; and (3) the Amount(s) of 2010 Ad Valorem Tax are within statutory limitations.

			2011 Adopted Budget		
<b>Table of Contents:</b>		<b>Page No.</b>	<b>Expenditures</b>	<b>Amount of 2010 Ad Valorem Tax</b>	<b>County Clerk's Use Only</b>
Computation to Determine Limit for 2011		2			
Allocation Veh Taxes, Slider & Neigh Revital		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	79-1946	7	2,291,166	1,263,343	19,913
Debt Service	10-113	8	204,355	144,952	2,285
Road & Bridge	79-1946	9	1,663,081	851,421	13,421
Noxious Weed	2-1318	10	137,365	121,476	1,915
Health	65-204	10	299,330	29,490	0,465
Conservation District	2-1907b	11	23,000	20,755	0,327
Election Board	25-2201a	11	70,950	60,100	0,947
County Home Maintenance	19-2106a	12	20,000		
Historical Society	19-2651	12	3,000	896	0,014
Appraiser's Cost	19-436	13	154,419	133,313	2,101
Program for the Elderly	12-1680	13	24,125	15,098	0,238
Free Fair	2-132	14	30,000	27,126	0,428
Park-Soldier's Memorial	19-2803e	14	15,835		
Cemetery	19-3105	15	47,850	40,947	0,645
Parks-Interlocal Rec	19-2803e	15	30,424	28,280	0,446
Library	12-1230	16	25,000	22,379	0,353
County Hospital Maintenance	19-4606	16	410,000	370,578	5,841
Employee Benefits	12-16,102	17	1,378,500	1,263,009	19,908
Tort Liability	75-6101	17	17,000	12,552	0,198
Auto Administration		18	66,975		
Health Care Services		18	527,050		
Health Capital Outlay		19			
Noxious Weed Capital Outlay		19			
Pros Attorney Diversion		20	12,466		
Pros Attorney Training		20	5,800		
Special Alcohol		21	10,000		
Special Parks & Rec		21	2,500		
Tourism & Convention		22	140,000		
911 Fund		22	24,483		
Economic Development		23	185,020		
Sheriff's Commissary		23	30,960		
Waste Disposal		24	680,000		
E-911		24	108,321		
Sales Tax for Road Project		25	927,879		
Special Prairie Dog		25			
Non-Budgeted Funds-A		26			
Non-Budgeted Funds-B		27			
Non-Budgeted Funds-C		28			
<b>Totals</b>		XXXXX	9,566,854	4,405,715	69,445
Budget Summary		29			
Budget Summary2		30			
Neighborhood Revitalization Rebate		31	Is a Resolution required?	Yes	County Clerk's Use Only 69,441,645
Resolution					November 1st Valuation

Assisted by:

VonFeldt, Bauer & VonFeldt, Chartered  
Certified Public Accountants

Address:

PO Box 127

ed, KS 67530

est: October 28, 2010

Janet R. Rumpel  
County Clerk

Chuck Thomas

Max Linin

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Governing Body

### CERTIFICATE (2)

COUNTY RESOLUTION

RESOLUTION NO. 10-13

*A resolution expressing the property taxation policy of the Board of Sherman County Commissioners with respect to financing the 2011 annual budget for .*

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2011 Sherman County budget exceed the amount levied to finance the 2010 Sherman County budget, except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all county services are the responsibility of the board of county commissioners; and

Whereas, Sherman County provides the essential services to protect the health, safety, and well being of the citizens of the county; and

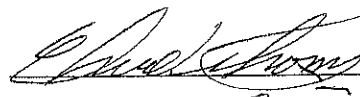
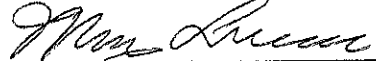
Whereas, the cost of provision of these services continues to increase; and

Whereas, the 2010 Kansas State Legislature failed to fulfill its obligations in regard to the statutory funding of demand transfers and, by significantly limiting state revenue sharing payments to counties, has contributed to higher property tax levies to finance the 2011 Sherman County budget.

NOW, THEREFORE, BE IT RESOLVED by the Board of Sherman County Commissioners that is our desire to notify the public of the possibility of increased property taxes to finance the 2011 Sherman County budget due to the above mentioned constraints, and that all persons are invited and encouraged to attend budget meeting conducted by the Board of Sherman County Commissioners. The date and time of budget hearings with the Board of Sherman County Commissioners <sup>was</sup> will be published in the <sup>Goodland</sup> ~~Star~~ <sup>Country</sup> News (newspaper). Interested persons can also address questions concerning the budget to <sup>Clerk</sup> (office) by calling <sup>(785)</sup> ~~890-4802~~ between the hours of 8:00 a.m. to 5:00 p.m., Monday through Fridays, excluding holidays.

Adopted this 30th day of Sept., 2010 by the Board of Sherman County Commissioners.

BOARD OF COUNTY COMMISSIONERS

ATTEST:

revised 8/06/07

## Computation to Determine Limit for 2011

		Amount of Levy
1. Total Tax Levy Amount in 2010 Budget	+ \$	<u>3,551,128</u>
2. Debt Service Levy in 2010 Budget	- \$	<u>0</u>
3. Tax Levy Excluding Debt Service	\$	<u>3,551,128</u>
<b>2010 Valuation Information for Valuation Adjustments:</b>		
4. New Improvements for 2010:	+ <u>1,043,284</u>	
5. Increase in Personal Property for 2010:		
5a. Personal Property 2010	+ <u>3,935,006</u>	
5b. Personal Property 2009	- <u>4,467,336</u>	
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>	
	(Use Only if > 0)	
6. Valuation of Property that has Changed in Use during 2010:	<u>713,811</u>	
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)	<u>1,757,095</u>	
8. Total Estimated Valuation July 1, 2010	<u>63,463,599</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>61,706,504</u>	
Factor for Increase (7 divided by 9)	<u>0.02848</u>	
11. Amount of Increase (10 times 3)	+ \$	<u>101,119</u>
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)	\$	<u>3,652,247</u>
13. Debt Service Levy in this 2011 Budget	<u>144,952</u>	
14. Maximum levy, including debt service, without a Resolution (12 plus 13)		<u>3,797,199</u>

If the 2011 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

## Allocation of Motor, Recreational, 16/20M

2010 Budgeted Funds	Levy Amount for 2009	Allocation for Year 2011			
		MVT	RVT	16/20M Veh	Slider
General	688,855	75,625	1,241	6,215	0
Debt Service					
Road & Bridge	1,104,064	121,207	1,988	9,960	0
Noxious Weed	40,579	4,455	73	366	0
Health	29,207	3,206	53	263	0
Conservation District	20,180	2,215	36	182	0
Election Board	45,703	5,017	82	412	0
County Home Maintenance	17,925	1,968	32	162	0
Historical Society	12,672	1,391	23	114	0
Appraiser's Cost	127,615	14,010	230	1,151	0
Program for the Elderly	63,416	6,962	114	572	0
Free Fair	27,375	3,005	49	247	0
Park-Soldier's Memorial					
Cemetery	56,741	6,229	102	512	0
Parks-Interlocal Rec	19,747	2,168	36	178	0
Library	23,310	2,559	42	210	0
County Hospital Maintn	367,949	40,394	662	3,319	0
Employee Benefits	888,983	97,595	1,600	8,020	0
Tort Liability	16,807	1,845	30	152	0
TOTAL	3,551,128	389,851	6,393	32,035	0

County Treas Motor Vehicle Estimate

389,851

County Treasurers Recreational Vehicle Estimate

✓ 6,393

County Treasurers 16/20M Vehicle Estimate

✓ 32,035

County Treasurers Slider Estimate



Motor Vehicle Factor

0.10978

Recreational Vehicle Factor

0.00180



16/20M Vehicle Factor

0.00902

Slider Factor

0.00000

**\*Note:** Adjustments are required only if the transfer is being made in 2010 and/or 2011 from a non-budgeted fund.

Type of Debt		Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2010	Date Due		Amount Due 2010		Amount Due 2011	
							Interest	Principal	Interest	Principal	Interest	Principal
<b>General Obligation:</b>												
Sales Tax Bonds - Series 2006	9/15/2006	1/1/2025	3.90 - 4.50	12,000,000	11,135,000	1/1,7/1	1/1,7/1	457,453	460,000	437,879	490,000	
G.O. Bonds - Series 2010	7/1/2010	9/1/2015	2.44	650,000	0	3/1,9/1	9/1	0	0	24,354	120,000	
<b>Total G.O. Bonds</b>					<b>11,135,000</b>			<b>457,453</b>	<b>460,000</b>	<b>462,233</b>	<b>610,000</b>	
Revenue Bonds:												
NONE												
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Other:												
NONE												
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Indebtedness</b>					<b>11,135,000</b>			<b>457,453</b>	<b>460,000</b>	<b>462,233</b>	<b>610,000</b>	



\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2010	Payments Due 2010	Payments Due 2011
Caterpillar Road Grader	7/1/2006	48	5.29	100,000	26,425	27,858	
Cat 140M Motor Grader	12/31/2007	48	4.54	147,389	50,250	26,885	26,885
2009 Ford Pickup	10/22/2008	36	4.04	25,039	9,547	5,070	5,070
Cat 140M Motor Grader	12/23/2008	48	3.75	160,800	85,147	30,572	30,572
2009 Portable Screen	8/25/2009	48	3.58	151,561	100,000	26,829	26,829
Totals					271,369	117,214	89,356

Proposed Budget Year
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[illegible]

[illegible]

Sherman County

2011

**FUND PAGE - GENERAL DETAIL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Expenditures:			
County Commissioners			
Personal Services	43,409	44,000	44,000
Contractual	2,240	681	2,100
Commodities			
Capital Outlay			
Total	45,649	44,681	46,100
County Clerk			
Personal Services	89,924	85,550	105,550
Contractual	5,122	5,025	6,150
Commodities	2,554	2,250	2,500
Capital Outlay	955	500	700
Total	98,555	93,325	114,900
County Treasurer			
Personal Services	81,114	82,500	82,500
Contractual	6,497	6,765	6,265
Commodities	5,731	7,000	6,000
Capital Outlay			0
Total	93,342	96,265	94,765
County Attorney			
Personal Services	131,740	130,318	164,770
Contractual	4,924	6,700	7,000
Commodities	2,252	2,700	2,000
Capital Outlay	529	0	250
Total	139,445	139,718	174,020
Register of Deeds			
Personal Services	36,945	37,750	44,750
Contractual	2,171	2,340	2,600
Commodities	673	800	1,000
Capital Outlay	216	250	500
Total	40,005	41,140	48,850
Building Manager			
Personal Services	24,623	27,700	33,600
Contractual	1,988	1,800	2,725
Commodities	4,446	3,450	5,710
Capital Outlay	365	300	500
Total	31,422	33,250	42,535
Sheriff			
Personal Services	383,687	420,410	392,894
Contractual	62,821	67,811	67,000
Commodities	29,601	38,500	38,500
Capital Outlay	53,971	35,000	66,000
Jail Expense	21,815	22,500	22,500
Total	551,895	584,221	586,894
Unified Courts			
Personal Services			
Contractual	56,885	75,657	93,650
Commodities	5,264	5,000	5,000
Capital Outlay	3,880	5,000	13,000
Total	66,029	85,657	111,650
Total - Page 7b	1,066,342	1,118,257	1,219,714

Sherman County

2011

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Expenditures:			
Courthouse General			
Personal Services	22,445	14,962	13,300
Contractual	300,313	311,742	410,550
Commodities	81,732	50	40,800
Capital Outlay	19,155	26,000	190,000
Total	423,645	352,754	654,650
Central Dispatch			
Personal Services	190,622	216,192	223,828
Contractual	44,526	9,879	30,062
Commodities	771	2,037	2,000
Capital Outlay	2,778	2,661	3,000
Total	238,697	230,769	258,890
Special Prairie Dog			
Personal Services		6,500	9,000
Contractual		1,100	2,900
Commodities		63,268	0
Capital Outlay		100	
Total	0	70,968	11,900
Non-Departmental			
Juvenile Detention	11,600	6,500	12,000
Prisoner Medical	4,122	10,000	8,000
Other	27,981	0	
Total	43,703	16,500	20,000
Appropriations			
Northwest Kansas Planning & Developm	6,577	6,345	6,400
Family Shelter	1,000	1,000	1,000
Economic Development	6,804	6,350	50,000
LEPG	815	1,255	1,112
Goodland Arts Council	2,500	2,500	0
Northwest Kansas Animal	1,000	0	0
Western Prairie RC &D	500	500	500
Ks. Child Advocacy		5,000	5,000
N.W. Ks. Vo-Tech College		10,000	10,000
Juvenile Justice			2,000
Total	19,196	32,950	76,012
Operating Transfers			
To Capital Improvement		75,000	50,000
To Equipment Reserve	75,000		
To Economic Development	50,000	50,000	
Total	125,000	125,000	50,000
Total - Page7c	850,241	828,941	1,071,452
Total - Page7b	1,066,342	1,118,257	1,219,714
Total Detail Expenditures**	1,916,583	1,947,198	2,291,166

\*\* Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

**FUND PAGE**

Adopted Budget Debt Service	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	53,844	62,714	64,968
Receipts:			
Ad Valorem Tax	66	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	22	11	10
Motor Vehicle Tax	6,571	2,000	
Recreational Vehicle Tax	107	35	
16/20M Vehicle Tax	327	593	
Slider			
In Lieu of Tax (IRB)	37		
County Redemption	1,740	-385	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>8,870</b>	<b>2,254</b>	<b>10</b>
<b>Resources Available:</b>	<b>62,714</b>	<b>64,968</b>	<b>64,978</b>
Expenditures:			
Bond Principal			✓ 120,000
Bond Interest			✓ 24,355
Commissions			
Cash Basis Reserve			✓ 60,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>204,355</b>
Unencumbered Cash Balance Dec 31	62,714	64,968	xxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	50,804	66,402	
		Non-Appr Bal	
		for Exp/Non-Appr Bal	204,355
		Tax Required	139,377
		Del Comp Rate: 4.000%	5,575
		Amount of 2010 Ad Valorem Tax	144,952

Sherman County

2011

**FUND PAGE - Road**

Adopted Budget Road & Bridge	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	107,121	418,566	359,730
Receipts:			
Ad Valorem Tax	1,156,042	1,098,000	xxxxxxxxxxxxxxxx
Delinquent Tax	2,363	1,053	1,000
Motor Vehicle Tax	102,341	121,500	121,207
Recreational Vehicle Tax	1,646	1,700	1,988
16/20M Vehicle Tax	8,294	8,100	9,960
Slider		0	0
In Lieu of Tax (IRB)	1,905	1,292	1,500
County Redemption	31,355	30,000	10,000
Special City/County Highway	314,333	300,000	310,022
County Equalization	13,209	21,016	15,000
Machinery & Equipment Aid	2,780	0	0
Reimbursements and Miscellaneous	14,038	14,000	14,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>1,648,306</b>	<b>1,596,661</b>	<b>484,677</b>
<b>Resources Available:</b>	<b>1,755,427</b>	<b>2,015,227</b>	<b>844,407</b>
Expenditures:			
Administration:			
Personal Services	66,862	69,800	✓ 69,263
Contractual	11,710	32,480	✓ 33,800
Commodities	462	1,600	✓ 4,300
Capital Outlay			
Maintenance:			
Personal Services	457,277	502,200	✓ 524,518
Contractual	328,239	393,000	✓ 366,200
Commodities	347,891	436,000	✓ 489,000
Capital Outlay	124,420	206,000	✓ 176,000
Neighborhood Revitalization Rebate		14,417	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>1,336,861</b>	<b>1,655,497</b>	✓ <b>1,663,081</b>
Unencumbered Cash Balance Dec 31	418,566	359,730	xxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount: 1,704,815 1,818,100			
Non-Appr Bal			
Tot Exp/Non-Appr Bal			1,663,081
Tax Required			818,674
Del Comp Rate: 4.000%			32,747
Amount of 2010 Ad Valorem Tax			851,421

Sherman County

2011

## FUND PAGE - ROAD

Adopted Budget Noxious Weed	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	41,963	36,910	6,542
Receipts:			
Ad Valorem Tax	32,612	38,215	xxxxxxxxxxxxxxxxxx
Delinquent Tax	77	50	70
Motor Vehicle Tax	7,301	4,000	4,455
Recreational Vehicle Tax	119	65	73
16/20 M Vehicle Tax	307	680	366
Slider		0	0
In Lieu of Tax (IRB)	82	48	55
County Redemption	1,752	950	1,000
Machinery & Equipment Aid	188	0	0
Reimbursements and Miscellaneous	23,343	8,000	8,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>65,781</b>	<b>52,008</b>	<b>14,019</b>
<b>Resources Available:</b>	<b>107,744</b>	<b>88,918</b>	<b>20,561</b>
Expenditures:			
Personal Services	25,924	29,040	37,400
Contractual	9,715	11,106	19,125
Commodities	26,125	34,200	57,000
Capital Outlay	9,070	7,500	23,840
Neighborhood Revitalization Rebate		530	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>70,834</b>	<b>82,376</b>	<b>137,365</b>
Unencumbered Cash Balance Dec 31	36,910	6,542	xxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount: 102,171 95,025 Non-Appr Bal			
Tot Exp/Non-Appr Bal			137,365
Tax Required			116,804
Del Comp Rate: 4.000%			4,672
Amount of 2010 Ad Valorem Tax			121,476

Adopted Budget Health	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	40,112	62,029	32,552
Receipts:			
Ad Valorem Tax	49,107	28,330	xxxxxxxxxxxxxxxxxx
Delinquent Tax	97	30	40
Motor Vehicle Tax	2,979	0	3,206
Recreational Vehicle Tax	48	60	53
16/20 M Vehicle Tax	231	238	263
Slider		0	0
In Lieu of Tax (IRB)	75	34	42
County Redemption	871	1,200	1,000
Federal Grants	103,889	115,340	110,208
State Grants	8,200	8,000	8,000
Licenses, Fees & Miscellaneous	82,970	60,000	70,000
Appropriation from Health Services	55,260	28,593	45,610
Miscellaneous		2,000	
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>303,727</b>	<b>243,825</b>	<b>238,422</b>
<b>Resources Available:</b>	<b>343,839</b>	<b>305,854</b>	<b>270,974</b>
Expenditures:			
Personal Services	188,833	170,818	199,780
Contractual	52,840	67,780	72,000
Commodities	18,501	25,674	15,050
Capital Outlay	1,636	7,930	12,500
Transfer to Health Capital Outlay	20,000		
Neighborhood Revitalization Rebate		1,100	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>281,810</b>	<b>273,302</b>	<b>299,330</b>
Unencumbered Cash Balance Dec 31	62,029	32,552	xxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount: 302,241 303,100 Non-Appr Bal			
Tot Exp/Non-Appr Bal			299,330
Tax Required			28,356
Del Comp Rate: 4.000%			1,134
Amount of 2010 Ad Valorem Tax			29,490



Sherman County

2011

## FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Conservation District	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	758	341	0
Receipts:			
Ad Valorem Tax	18,892	19,004	xxxxxxxxxxxxxxxx
Delinquent Tax	40	30	30
Motor Vehicle Tax	2,188	2,100	2,215
Recreational Vehicle Tax	35	34	36
16/20 M Vehicle Tax	168	176	182
Slider		0	0
In Lieu of Tax (IRB)	34	24	30
County Redemption	633	500	550
Machinery & Equipment Aid	93	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>22,083</b>	<b>21,868</b>	<b>3,043</b>
<b>Resources Available:</b>	<b>22,841</b>	<b>22,209</b>	<b>3,043</b>
Expenditures:			
Appropriation	22,500	21,945	23,000
Neighborhood Revitalization Rebate		264	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>22,500</b>	<b>22,209</b>	<b>23,000</b>
Unencumbered Cash Balance Dec 31	341	0	xxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	22,738	23,350	Non-Appr Bal
			Tot Exp/Non-Appr Bal
			Tax Required
			Del Comp Rate: 4.000%
			Amount of 2010 Ad Valorem Tax
			23,000
			19,957
			798
			20,755

## Adopted Budget

Election Board	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	15,226	31,394	6,156
Receipts:			
Ad Valorem Tax	44,674	44,332	xxxxxxxxxxxxxxxx
Delinquent Tax	94	45	30
Motor Vehicle Tax	5,971	5,000	5,017
Recreational Vehicle Tax	99	79	82
16/20 M Vehicle Tax	137	600	412
Slider		0	0
In Lieu of Tax (IRB)	92	53	65
County Redemption	1,681	1,200	1,400
Machinery & Equipment Aid	1,152	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>53,900</b>	<b>51,309</b>	<b>7,006</b>
<b>Resources Available:</b>	<b>69,126</b>	<b>82,703</b>	<b>13,162</b>
Expenditures:			
Personal Services	30,198	45,000	40,000
Contractual Services	4,367	18,950	18,950
Commodities	2,859	9,000	9,000
Capital Outlay	308	3,000	3,000
Neighborhood Revitalization Rebate		597	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>37,732</b>	<b>76,547</b>	<b>70,950</b>
Unencumbered Cash Balance Dec 31	31,394	6,156	xxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	67,061	77,915	Non-Appr Bal
			Tot Exp/Non-Appr Bal
			Tax Required
			Del Comp Rate: 4.000%
			Amount of 2010 Ad Valorem Tax
			70,950
			57,788
			2,312
			60,100

Sherman County

2011

## FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget County Home Maintenance	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	980	19,363	20,549
Receipts:			
Ad Valorem Tax	18,015	17,387	XXXXXXXXXXXXXXXXXX
Delinquent Tax	33	10	15
Motor Vehicle Tax	98	1,500	1,968
Recreational Vehicle Tax	1	16	32
16/20 M Vehicle Tax	29	37	162
Slider		0	0
In Lieu of Tax (IRB)	22	21	25
County Redemption	185	450	300
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>18,383</b>	<b>19,421</b>	<b>2,502</b>
<b>Resources Available:</b>	<b>19,363</b>	<b>38,784</b>	<b>23,051</b>
Expenditures:			
Contractual		18,000	20,000
Neighborhood Revitalization Rebate		235	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>0</b>	<b>18,235</b>	<b>20,000</b>
Unencumbered Cash Balance Dec 31	19,363	20,549	XXXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount:	20,000	20,150	Non-Appr Bal
			Tot Exp/Non-Appr Bal
			Tax Required
			Del Comp Rate: 4.000%
			Amount of 2010 Ad Valorem Tax

Adopted Budget Historical Society	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	257	87	178
Receipts:			
Ad Valorem Tax	11,838	12,292	XXXXXXXXXXXXXXXXXX
Delinquent Tax	25	10	12
Motor Vehicle Tax	1,349	1,330	1,391
Recreational Vehicle Tax	22	22	23
16/20 M Vehicle Tax	100	109	114
Slider		0	0
In Lieu of Tax (IRB)	21	15	20
County Redemption	406	313	400
Machinery & Equipment Aid	69	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>13,830</b>	<b>14,091</b>	<b>1,960</b>
<b>Resources Available:</b>	<b>14,087</b>	<b>14,178</b>	<b>2,138</b>
Expenditures:			
Appropriation	14,000	13,765	3,000
Neighborhood Revitalization Rebate		235	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>14,000</b>	<b>14,000</b>	<b>3,000</b>
Unencumbered Cash Balance Dec 31	87	178	XXXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount:	14,148	14,514	Non-Appr Bal
			Tot Exp/Non-Appr Bal
			Tax Required
			Del Comp Rate: 4.000%
			Amount of 2010 Ad Valorem Tax

Sherman County

2011

## FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Appraiser's Cost	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	11,182	10,199	4,667
Receipts:			
Ad Valorem Tax	116,919	125,500	xxxxxxxxxxxxxxxxxx
Delinquent Tax	247	150	100
Motor Vehicle Tax	13,645	12,125	14,010
Recreational Vehicle Tax	221	200	230
16/20 M Vehicle Tax	833	1,175	1,151
Slider		0	0
In Lieu of Tax (IRB)	215	149	175
County Redemption	3,746	2,900	2,400
Machinery & Equipment Aid	640	0	0
Charges for Services	2,743	3,600	3,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>139,209</b>	<b>145,799</b>	<b>21,566</b>
<b>Resources Available:</b>	<b>150,391</b>	<b>155,998</b>	<b>26,233</b>
Expenditures:			
Personal Services	127,493	132,250	130,744
Contractual	8,750	13,415	18,925
Commodities	3,637	3,500	3,750
Capital Outlay	312	500	1,000
Neighborhood Revitalization Rebate		1,666	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>140,192</b>	<b>151,331</b>	<b>154,419</b>
Unencumbered Cash Balance Dec 31	10,199	4,667	xxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	153,492	154,300	Non-Appr Bal
			Tot Exp/Non-Appr Bal
			Tax Required
			Del Comp Rate: 4.000%
			Amount of 2010 Ad Valorem Tax

Adopted Budget Program for the Elderly	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	1,891	0	210
Receipts:			
Ad Valorem Tax	61,331	63,416	xxxxxxxxxxxxxxxxxx
Delinquent Tax	128	75	70
Motor Vehicle Tax	6,370	6,300	6,962
Recreational Vehicle Tax	103	100	114
16/20 M Vehicle Tax	500	507	572
Slider		0	0
In Lieu of Tax (IRB)	106	74	80
County Redemption	1,898	1,625	1,600
Machinery & Equipment Aid	125	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>70,561</b>	<b>72,097</b>	<b>9,398</b>
<b>Resources Available:</b>	<b>72,452</b>	<b>72,097</b>	<b>9,608</b>
Expenditures:			
Kanorado Senior Citizens Center	22,420	22,585	4,500
Goodland Senior Citizens Center	38,000	37,625	19,625
Sherman County Council for Aging	1,000		
Kanorado Meal Site	8,502	8,429	
Goodland Meal Site	2,530	2,419	
Neighborhood Revitalization Rebate		829	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>72,452</b>	<b>71,887</b>	<b>24,125</b>
Unencumbered Cash Balance Dec 31	0	210	xxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	73,134	72,382	Non-Appr Bal
			Tot Exp/Non-Appr Bal
			Tax Required
			Del Comp Rate: 4.000%
			Amount of 2010 Ad Valorem Tax

Sherman County

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## FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Free Fair	2009	2010	2011
Unencumbered Cash Balance Jan 1	908	182	161
Receipts:			
Ad Valorem Tax	24,965	26,554	XXXXXXXXXXXXXXXXXX
Delinquent Tax	54	20	20
Motor Vehicle Tax	2,930	2,800	3,005
Recreational Vehicle Tax	47	45	49
16/20 M Vehicle Tax	227	235	247
Slider		0	0
In Lieu of Tax (IRB)	45	32	35
County Redemption	831	650	400
Machinery & Equipment Aid	175	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>29,274</b>	<b>30,336</b>	<b>3,756</b>
<b>Resources Available:</b>	<b>30,182</b>	<b>30,518</b>	<b>3,917</b>
Expenditures:			
Appropriation	30,000	30,000	30,000
Neighborhood Revitalization Rebate		357	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>30,000</b>	<b>30,357</b>	<b>30,000</b>
Unencumbered Cash Balance Dec 31	182	161	XXXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount:	30,000	30,575	
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	30,000
		Tax Required	26,083
		Del Comp Rate: 4.000%	1,043
		Amount of 2010 Ad Valorem Tax	27,126

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Park-Soldier's Memorial	2009	2010	2011
Unencumbered Cash Balance Jan 1	17,694	21,162	14,225
Receipts:			
Ad Valorem Tax	18,396	0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	39	20	20
Motor Vehicle Tax	1,880	1,900	
Recreational Vehicle Tax	30	28	
16/20 M Vehicle Tax	219	123	
Slider		67	
In Lieu of Tax (IRB)	30	15	15
County Redemption	616	465	375
Machinery & Equipment Aid	260	0	0
Reimbursements and Miscellaneous	1,785	2,845	1,200
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>23,255</b>	<b>5,463</b>	<b>1,610</b>
<b>Resources Available:</b>	<b>40,949</b>	<b>26,625</b>	<b>15,835</b>
Expenditures:			
Personal Services	12,603	6,600	
Contractual	2,796	1,800	12,000
Commodities	4,388	3,500	3,835
Capital Outlay			
Neighborhood Revitalization Rebate		500	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>19,787</b>	<b>12,400</b>	<b>15,835</b>
Unencumbered Cash Balance Dec 31	21,162	14,225	XXXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount:	33,617	21,861	
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	15,835
		Tax Required	0
		Del Comp Rate: 4.000%	0
		Amount of 2010 Ad Valorem Tax	0

Sherman County

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## FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Cemetery	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	1,393	379	0
Receipts:			
Ad Valorem Tax	55,143	55,039	XXXXXXXXXXXXXXXXXX
Delinquent Tax	116	55	60
Motor Vehicle Tax	6,199	6,197	6,229
Recreational Vehicle Tax	100	98	102
16/20 M Vehicle Tax	428	515	512
Slider		0	0
In Lieu of Tax (IRB)	99	66	75
County Redemption	1,709	1,400	1,500
Machinery & Equipment Aid	192	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>63,986</b>	<b>63,370</b>	<b>8,478</b>
<b>Resources Available:</b>	<b>65,379</b>	<b>63,749</b>	<b>8,478</b>
Expenditures:			
Appropriation	65,000	63,008	47,850
Neighborhood Revitalization Rebate		741	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditur			
<b>Total Expenditures</b>	<b>65,000</b>	<b>63,749</b>	<b>47,850</b>
Unencumbered Cash Balance Dec 31	379	0	XXXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount:	65,699	65,065	
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	47,850
		Tax Required	39,372
		Del Comp Rate: 4.000%	1,575
		Amount of 2010 Ad Valorem Tax	40,947

Adopted Budget Parks-Interlocal Rec	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	779	132	0
Receipts:			
Ad Valorem Tax	30,362	19,352	XXXXXXXXXXXXXXXXXX
Delinquent Tax	64	30	25
Motor Vehicle Tax	3,452	3,200	2,168
Recreational Vehicle Tax	56	40	36
16/20 M Vehicle Tax	250	282	178
Slider		0	0
In Lieu of Tax (IRB)	55	23	25
County Redemption	983	753	800
Machinery & Equipment Aid	131	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>35,353</b>	<b>23,680</b>	<b>3,232</b>
<b>Resources Available:</b>	<b>36,132</b>	<b>23,812</b>	<b>3,232</b>
Expenditures:			
Appropriation	36,000	23,554	30,424
Neighborhood Revitalization Rebate		258	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditur			
<b>Total Expenditures</b>	<b>36,000</b>	<b>23,812</b>	<b>30,424</b>
Unencumbered Cash Balance Dec 31	132	0	XXXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount:	36,383	25,725	
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	30,424
		Tax Required	27,192
		Del Comp Rate: 4.000%	1,088
		Amount of 2010 Ad Valorem Tax	28,280

Sherman County

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## FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	504	0	196
Receipts:			
Ad Valorem Tax	17,354	22,844	xxxxxxxxxxxxxxxx
Delinquent Tax	35	20	25
Motor Vehicle Tax	1,465	1,750	2,559
Recreational Vehicle Tax	24	31	42
16/20 M Vehicle Tax	114	117	210
Slider		0	0
In Lieu of Tax (IRB)	28	27	
County Redemption	440	427	450
Machinery & Equipment Aid	1	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>19,461</b>	<b>25,216</b>	<b>3,286</b>
<b>Resources Available:</b>	<b>19,965</b>	<b>25,216</b>	<b>3,482</b>
Expenditures:			
Appropriation	19,965	24,716	25,000
Neighborhood Revitalization Rebate		304	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>19,965</b>	<b>25,020</b>	<b>25,000</b>
Unencumbered Cash Balance Dec 31	0	196	xxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	20,159	25,500	
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	25,000
		Tax Required	21,518
		Del Comp Rate: 4.000%	861
		Amount of 2010 Ad Valorem Tax	22,379

Adopted Budget County Hospital Maintenance	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	6,972	3,716	0
Receipts:			
Ad Valorem Tax	335,870	356,910	xxxxxxxxxxxxxxxx
Delinquent Tax	707	275	300
Motor Vehicle Tax	36,675	36,500	40,394
Recreational Vehicle Tax	591	550	662
16/20 M Vehicle Tax	2,739	2,971	3,319
Slider		0	0
In Lieu of Tax (IRB)	593	431	500
County Redemption	10,899	8,792	8,500
Machinery & Equipment Aid	1,670	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>389,744</b>	<b>406,429</b>	<b>53,675</b>
<b>Resources Available:</b>	<b>396,716</b>	<b>410,145</b>	<b>53,675</b>
Expenditures:			
Appropriation	393,000	405,341	
			410,000
Neighborhood Revitalization Rebate		4,804	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>393,000</b>	<b>410,145</b>	<b>410,000</b>
Unencumbered Cash Balance Dec 31	3,716	0	xxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	397,029	417,500	
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	410,000
		Tax Required	356,325
		Del Comp Rate: 4.000%	14,253
		Amount of 2010 Ad Valorem Tax	370,578

Sherman County

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Employee Benefits			
Unencumbered Cash Balance Jan 1	168,035	140,696	8,153
Receipts:			
Ad Valorem Tax	676,585	828,566	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,453	800	500
Motor Vehicle Tax	84,430	73,000	97,595
Recreational Vehicle Tax	1,366	1,100	1,600
16/20 M Vehicle Tax	5,624	7,093	8,020
Slider		0	0
In Lieu of Tax (IRB)	1,264	1,040	1,200
County Redemption	25,704	18,121	14,000
Machinery & Equipment Aid	3,366	0	0
Reimbursements and Miscellaneous	162,504	96,631	33,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>962,296</b>	<b>1,026,351</b>	<b>155,915</b>
<b>Resources Available:</b>	<b>1,130,331</b>	<b>1,167,047</b>	<b>164,068</b>
Expenditures:			
Health Insurance	677,989	816,000	1,000,000
Employee Retirement	106,014	132,408	160,000
Social Security	149,516	153,814	165,000
Workmen's Compensation	54,771	42,564	50,000
Unemployment Insurance	1,345	2,500	3,500
Neighborhood Revitalization Rebate		11,608	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>989,635</b>	<b>1,158,894</b>	<b>1,378,500</b>
Unencumbered Cash Balance Dec 31	140,696	8,153	XXXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount: 1,073,616 1,188,500			
			Non-Appr Bal
			Tot Exp/Non-Appr Bal
			Tax Required
			Del Comp Rate: 4.000%
			Amount of 2010 Ad Valorem Tax

Adopted Budget	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Tort Liability			
Unencumbered Cash Balance Jan 1	1,162	84	2,862
Receipts:			
Ad Valorem Tax	15,393	16,302	XXXXXXXXXXXXXXXXXX
Delinquent Tax	32	15	20
Motor Vehicle Tax	1,543	1,650	1,845
Recreational Vehicle Tax	25	23	30
16/20 M Vehicle Tax	130	120	152
Slider		0	0
In Lieu of Tax (IRB)	26	20	0
County Redemption	426	402	22
Machinery & Equipment Aid	9	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>17,584</b>	<b>18,532</b>	<b>2,069</b>
<b>Resources Available:</b>	<b>18,746</b>	<b>18,616</b>	<b>4,931</b>
Expenditures:			
Contractual	18,662	15,534	17,000
Neighborhood Revitalization Rebate		220	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>18,662</b>	<b>15,754</b>	<b>17,000</b>
Unencumbered Cash Balance Dec 31	84	2,862	XXXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount: 18,662 19,025			
			Non-Appr Bal
			Tot Exp/Non-Appr Bal
			Tax Required
			Del Comp Rate: 4.000%
			Amount of 2010 Ad Valorem Tax

Sherman County

2011

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Auto Administration	2009	2010	2011
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Tag and Title Fees	60,826	66,300	66,500
Return Mailing Fees	560		
Sales Tax Collections	387	450	475
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>61,773</b>	<b>66,750</b>	<b>66,975</b>
<b>Resources Available:</b>	<b>61,773</b>	<b>66,750</b>	<b>66,975</b>
Expenditures:			
Personal Services	29,223	30,000	31,000
Contractual	1,393	1,500	1,500
Commodities	465	500	500
Capital Outlay		800	800
Operating Transfer:		1,000	1,000
To General	30,692	32,950	32,175
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>61,773</b>	<b>66,750</b>	<b>66,975</b>
Unencumbered Cash Balance Dec 31	0	0	0
2009/2010 Budget Authority Amount:	67,520	68,000	

## Adopted Budget

Health Care Services	Prior Year Actual	Current Year Estimate	Proposed Budget Year
	2009	2010	2011
Unencumbered Cash Balance Jan 1	135,953	169,267	241,056
Receipts:			
Health Care Services Tax	275,777	275,888	265,000
Reimbursed Expenses		20,994	20,994
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>275,777</b>	<b>296,882</b>	<b>285,994</b>
<b>Resources Available:</b>	<b>411,730</b>	<b>466,149</b>	<b>527,050</b>
Expenditures:			
High Plains Mental Health Center	35,000	35,000	35,000
County Health	55,260	28,593	45,610
Northwest Kansas Hospice	10,000	10,000	
Development Services NWKS, Inc.	45,000	45,000	45,000
NW Kansas Ambulance Service	67,000	63,000	80,000
EMT Training		5,000	5,000
Other Appropriations	6,579		
Senior Care Act/Meal Sites-Gld \$8610 & Kan \$2,530	3,500	3,500	14,640
Good Samaritan Center	20,124		20,000
Medical Services		35,000	281,800
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>242,463</b>	<b>225,093</b>	<b>527,050</b>
Unencumbered Cash Balance Dec 31	169,267	241,056	0
2009/2010 Budget Authority Amount:	494,536	428,193	



Sherman County

2011

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Health Capital Outlay	2009	2010	2011
Unencumbered Cash Balance Jan 1	25,830	45,830	30,467
Receipts:			
Operating Transfer:			
From Health	20,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>20,000</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>45,830</b>	<b>45,830</b>	<b>30,467</b>
Expenditures:			
Capital Outlay		15,363	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>0</b>	<b>15,363</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	45,830	30,467	30,467
2009/2010 Budget Authority Amount:	25,830	25,830	

## Adopted Budget

	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Noxious Weed Capital Outlay	2009	2010	2011
Unencumbered Cash Balance Jan 1	437	437	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>437</b>	<b>437</b>	<b>0</b>
Expenditures:			
Capital Outlay		437	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>0</b>	<b>437</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	437	0	0
2009/2010 Budget Authority Amount:	437	437	

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Pros Attorney Diversion	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	2,017	3,566	7,266
Receipts:			
Fees	4,884	5,200	4,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>4,884</b>	<b>5,200</b>	<b>5,200</b>
<b>Resources Available:</b>	<b>6,901</b>	<b>8,766</b>	<b>12,466</b>
Expenditures:			
Contractual	2,743	1,000	4,000
Commodities		500	5,000
Capital Outlay	592		3,466
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>3,335</b>	<b>1,500</b>	<b>12,466</b>
Unencumbered Cash Balance Dec 31	3,566	7,266	0
2009/2010 Budget Authority Amount:	11,948	6,517	

## Adopted Budget

Pros Attorney Training	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	393	359	0
Receipts:			
Fees	2,637	6,000	5,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>2,637</b>	<b>6,000</b>	<b>5,800</b>
<b>Resources Available:</b>	<b>3,030</b>	<b>6,359</b>	<b>5,800</b>
Expenditures:			
Contractual	760	2,859	2,800
Commodities	1,911	3,500	3,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>2,671</b>	<b>6,359</b>	<b>5,800</b>
Unencumbered Cash Balance Dec 31	359	0	0
2009/2010 Budget Authority Amount:	11,022	8,893	

Sherman County

2011

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Alcohol	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Local Alcoholic Liquor Tax	11,115	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>11,115</b>	<b>10,000</b>	<b>10,000</b>
<b>Resources Available:</b>	<b>11,115</b>	<b>10,000</b>	<b>10,000</b>
Expenditures:			
Appropriation	11,115	10,000	
Thomas County ADAC			5,000
Big Brothers and Big Sisters			4,000
Community Prevention			1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>11,115</b>	<b>10,000</b>	<b>10,000</b>
Unencumbered Cash Balance Dec 31	0	0	0
2009/2010 Budget Authority Amount:	16,000	19,000	

## Adopted Budget

Special Parks & Rec	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	1,889	0	0
Receipts:			
Local Alcoholic Liquor Tax	2,719	2,500	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>2,719</b>	<b>2,500</b>	<b>2,500</b>
<b>Resources Available:</b>	<b>4,608</b>	<b>2,500</b>	<b>2,500</b>
Expenditures:			
Appropriation	4,608	2,500	2,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>4,608</b>	<b>2,500</b>	<b>2,500</b>
Unencumbered Cash Balance Dec 31	0	0	0
2009/2010 Budget Authority Amount:	5,417	4,000	

Sherman County

2011

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Tourism & Convention	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transient Gas Tax	107,653	130,000	140,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>107,653</b>	<b>130,000</b>	<b>140,000</b>
<b>Resources Available:</b>	<b>107,653</b>	<b>130,000</b>	<b>140,000</b>
Expenditures:			
Appropriation	107,653	130,000	140,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>107,653</b>	<b>130,000</b>	<b>140,000</b>
Unencumbered Cash Balance Dec 31	0	0	0
2009/2010 Budget Authority Amount:	140,000	140,000	

## Adopted Budget

911 Fund	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	92,298	6,235	8,483
Receipts:			
Telephone Tax	18,201	15,500	16,000
Grant		57,148	
Reimbursements and Miscellaneous	1,908	500	
Interest on Idle Funds	173	100	
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>20,282</b>	<b>73,248</b>	<b>16,000</b>
<b>Resources Available:</b>	<b>112,580</b>	<b>79,483</b>	<b>24,483</b>
Expenditures:			
Contractual	11,347	12,000	12,000
Commodities	5		
Capital Outlay	94,993	59,000	12,483
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>106,345</b>	<b>71,000</b>	<b>24,483</b>
Unencumbered Cash Balance Dec 31	6,235	8,483	0
2009/2010 Budget Authority Amount:	110,000	93,768	

Violation of Budget Law for 2009/2010:

Possible Cash Violation for 2009:

Sherman County

2011

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Economic Development	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	117,346	114,399	135,020
Receipts:			
City/County Appropriations	62,500	50,000	50,000
Grants			
Rent	11,278		
Operating Transfer:			
From General	50,000	50,000	
Interest on Idle Funds			
Miscellaneous	450		
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>124,228</b>	<b>100,000</b>	<b>50,000</b>
<b>Resources Available:</b>	<b>241,574</b>	<b>214,399</b>	<b>185,020</b>
Expenditures:			
Personal Services	50,492	9,500	83,321
Contractual	72,981	66,379	98,699
Commodities	2,227	1,000	2,500
Capital Outlay	1,475	2,500	500
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>127,175</b>	<b>79,379</b>	<b>185,020</b>
Unencumbered Cash Balance Dec 31	114,399	135,020	0
2009/2010 Budget Authority Amount:	244,988	196,446	

Adopted Budget Sheriff's Commissary	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	14,522	14,960	17,960
Receipts:			
Sales	9,569	13,000	13,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>9,569</b>	<b>13,000</b>	<b>13,000</b>
<b>Resources Available:</b>	<b>24,091</b>	<b>27,960</b>	<b>30,960</b>
Expenditures:			
Commodities	8,013	10,000	20,000
Capital Outlay	1,118		10,960
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>9,131</b>	<b>10,000</b>	<b>30,960</b>
Unencumbered Cash Balance Dec 31	14,960	17,960	0
2009/2010 Budget Authority Amount:	24,860	26,362	

Sherman County

2011

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Waste Disposal	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	881,293	692,443	1,022,637
Receipts:			
Fees	957,818	765,000	737,750
Lease Payments	24,000	24,000	24,000
Reimbursements and Miscellaneous	12,742	5,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>994,560</b>	<b>794,000</b>	<b>771,750</b>
<b>Resources Available:</b>	<b>1,875,853</b>	<b>1,486,443</b>	<b>1,794,387</b>
Expenditures:			
Personal Services	111,915	207,406	200,000
Contractual	687,351	135,000	400,000
Commodities	54,885	25,000	60,000
Capital Outlay	19,259	1,200	20,000
Operating Transfers:			
To Equipment Reserve	310,000	95,200	
To Capital Improvement			
To Landfill Excavation			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>1,183,410</b>	<b>463,806</b>	<b>680,000</b>
Unencumbered Cash Balance Dec 31	692,443	1,022,637	1,114,387
2009/2010 Budget Authority Amount:	1,228,451	1,437,612	

Adopted Budget E-911	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	28,775	47,638	79,201
Receipts:			
Telephone Tax	12,573	24,000	20,000
Wireless 911 Grant	9,286	9,438	9,000
Interest on Idle Funds	30	125	120
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>21,889</b>	<b>33,563</b>	<b>29,120</b>
<b>Resources Available:</b>	<b>50,664</b>	<b>81,201</b>	<b>108,321</b>
Expenditures:			
Contractual	3,026	2,000	108,321
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>3,026</b>	<b>2,000</b>	<b>108,321</b>
Unencumbered Cash Balance Dec 31	47,638	79,201	0
2009/2010 Budget Authority Amount:	43,633	66,979	

Sherman County

2011

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Sales Tax for Road Project	2009	2010	2011
Unencumbered Cash Balance Jan 1	1,420,436	1,633,444	1,744,991
Receipts:			
Sales Tax Receipts	1,102,115	1,025,000	1,060,000
Interest on Idle Funds	16,878	4,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>1,118,993</b>	<b>1,029,000</b>	<b>1,060,000</b>
<b>Resources Available:</b>	<b>2,539,429</b>	<b>2,662,444</b>	<b>2,804,991</b>
Expenditures:			
Bond Principal	430,000	460,000	490,000
Bond Interest	475,985	457,453	437,879
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>905,985</b>	<b>917,453</b>	<b>927,879</b>
Unencumbered Cash Balance Dec 31	1,633,444	1,744,991	1,877,112
2009/2010 Budget Authority Amount:	905,985	917,453	

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Special Prairie Dog	2009	2010	2011
Unencumbered Cash Balance Jan 1	2,470	0	0
Receipts:			
Labor and Materials	4,306		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>4,306</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>6,776</b>	<b>0</b>	<b>0</b>
Expenditures:			
Personal Services	5,412		
Contractual	765		
Commodities	599		
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>6,776</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2009/2010 Budget Authority Amount:	25,182	0	

The governing body of  
Sherman County

Detailed budget information is available at County Clerk's Office and will be available at this hearing

Proposed Budget 2011 Expenditures and Amount of 2010 Ad Valorem Tax establish the maximum limits of the 2011 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

**Outstanding Indebtedness.**

\*Tax rates are expressed in mills



2011

NOTICE OF BUDGET HEARING

The governing body of  
Sherman County  
will meet on October 4, 2010 at 8:00 a.m. at Commissioner's Room for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2011 Expenditures and Amount of 2010 Ad Valorem Tax establish the maximum limits of the 2011 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2009		Current Year Estimate for 2010		Proposed Budget Year for 2011		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2010 Ad Valorem Tax	Est. Tax Rate*
General	1,916,583	10.417	1,972,198	10.857	2,291,166	1,263,343	19.907
Debt Service					204,355	144,952	2.284
Road & Bridge	1,336,861	18.852	1,655,497	17.401	1,663,081	851,421	13.416
Noxious Weed	70,834	0.531	82,376	0.640	137,365	121,476	1.914
Health	281,810	0.801	273,302	0.460	299,330	29,490	0.465
Conservation District	22,500	0.308	22,209	0.318	23,000	20,755	0.327
Election Board	37,732	0.728	76,547	0.720	70,950	60,100	0.947
County Home Maintenance		0.294	18,235	0.283	20,000		
Historical Society	14,000	0.193	14,000	0.200	3,000	896	0.014
Appraiser's Cost	140,192	1.906	151,331	2.011	154,419	133,313	2.101
Program for the Elderly	72,452	1.000	71,887	1.000	24,125	15,098	0.238
Free Fair	30,000	0.407	30,357	0.431	30,000	27,126	0.427
Park-Soldier's Memorial	19,787	0.300	12,400		15,835		
Cemetery	65,000	0.899	63,749	0.894	47,850	40,947	0.645
Parks-Interlocal Rec	36,000	0.495	23,812	0.311	30,424	28,280	0.446
Library	19,965	0.283	25,020	0.367	25,000	22,379	0.353
County Hospital Maintenance	393,000	5.476	410,145	5.799	410,000	370,578	5.839
Employee Benefits	989,635	11.029	1,158,894	14.011	1,378,500	1,263,009	19.901
Tort Liability	18,662	0.251	15,754	0.265	17,000	12,552	0.198
Auto Administration	61,773		66,750		66,975		
Health Care Services	242,463		225,093		527,050		
Health Capital Outlay			15,363				
Noxious Weed Capital C			437				
Pros Attorney Diversion	3,335		1,500		12,466		
Pros Attorney Training	2,671		6,359		5,800		
Special Alcohol	11,115		10,000		10,000		
Special Parks & Rec	4,608		2,500		2,500		
Tourism & Convention	107,653		130,000		140,000		
911 Fund	106,345		71,000		24,483		
Economic Development	127,175		79,379		185,020		
Sheriff's Commissary	9,131		10,000		30,960		
Waste Disposal	1,183,410		463,806		680,000		
E-911	3,026		2,000		108,321		
Sales Tax for Road Proj	905,985		917,453		927,879		
Special Prairie Dog	6,776						
Non-Budgeted Funds-A	523,282						
Non-Budgeted Funds-B	660,175						
Non-Budgeted Funds-C							
Totals	9,423,936	54.170	8,079,353	55.968	9,566,854	4,405,715	69.422
Less: Transfers	530,692		253,150		82,175		
Net Expenditure	8,893,244		7,826,203		9,484,679		
Total Tax Levied	3,561,513		3,551,128		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	65,734,970		63,449,786		63,463,599		

Outstanding Indebtedness,

	2008	2009	2010
January 1,			
G.O. Bonds	12,040,000	11,565,000	11,135,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	304,380	308,052	271,369
Total	12,344,380	11,873,052	11,406,369

\*Tax rates are expressed in mills

Janet R. Rumpel

Clerk

[illegible]

Janet R. Rumpel  
Clerk

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Sherman County

2011

**2011 Neighborhood Revitalization Rebate**

Budgeted Funds for 2011	2010 Ad Valorem before Rebate**	2010 Mil Rate before Rebate	Estimate 2011 NR Rebate
General			
Debt Service			
Road & Bridge			
Noxious Weed			
Health			
Conservation District			
Election Board			
County Home Maintenance			
Historical Society			
Appraiser's Cost			
Program for the Elderly			
Free Fair			
Park-Soldier's Memorial			
Cemetery			
Parks-Interlocal Rec			
Library			
County Hospital Maintenance			
Employee Benefits			
Tort Liability			
0			
0			
0			
0			
0			
0			
0			
TOTAL	0	0.000	0

2010 July 1 Valuation: 63,463,599

Valuation Factor: 63,463.599

Neighborhood Revitalization Subj to Rebate: 1,430,390

Neighborhood Revitalization factor: 1,430.390

\*\*This information comes from the 2011 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

**County Single Page for Speical District**

Enter name of Special District:

Rural Fire District No. 1

Enter name of County:

Sherman County

Enter year the budget is being submitted for:

**2011**

Special District Name: Rural Fire District No. 1

State of Kansas  
Special District

Name of County: Sherman County

2011

## D PAGE - GENERAL

Adopted Budget General	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	83,806	28,103	22,267
Receipts:			
Ad Valorem Tax	72,213	153,394	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	204	70	80
Motor Vehicle Tax	13,889	5,750	11,735
Recreational Vehicle Tax	292	170	241
16/20M Vehicle Tax	2,266	2,413	1,018
LAVTR			
Slider		0	0
County Redemption	2,281	2,400	2,100
Machinery & Equipment Aid	892		0
Reimbursements and Miscellaneous	23,979	22,000	23,000
Interest on Idle Funds			
<b>Total Receipts</b>	<b>116,016</b>	<b>186,197</b>	<b>38,174</b>
<b>Resources Available:</b>	<b>199,822</b>	<b>214,300</b>	<b>60,441</b>
Expenditures:			
Personal Services	35,236	41,500	44,000
Contractual	19,326	25,333	38,700
Commodities	9,302	9,200	12,500
Capital Outlay	87,855	116,000	130,000
Operating Transfer:			
To Equipment Reserve	20,000		
<b>Total Expenditures</b>	<b>171,719</b>	<b>192,033</b>	<b>225,200</b>
Unencumbered Cash Balance Dec 31	28,103	22,267	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			225,200
Tax Required			164,759
Delinquency Computation % Rate 3.000%			4,943
Amount 2010 Ad Valorem Tax			169,702

## ALLOCATION OF MVT AND RVT

2010 Budgeted Fund Names	Budget Tax Levy Amounts for 2010	Allocation for Year 2011		
		MVT	RVT	16/20M Vehicle
General	157,996	11,735	241	1,018
0		0	0	0
<b>Total</b>	<b>157,996</b>	<b>11,735</b>	<b>241</b>	<b>1,018</b>

MVT Estimate 11,735  
RVT Estimate 241  
16/20M Vehicle Estimate 1,018

Rural Fire District No. 1  
Sherman County

2011

**Computation to Determine Limit for 2011**

		<b>Amount of Levy</b>
1. Tax Levy Amount in 2010 Budget	+ \$	157,996
2. Debt Service Levy in 2010 Budget	- \$	0
3. <b>Tax Levy Excluding Debt Service</b>	\$	<u>157,996</u>
<b>2010 Valuation Information for Valuation Adjustments:</b>		
4. <b>New Improvements for 2010:</b>	+ _____	93,572
5. <b>Increase in Personal Property for 2010:</b>		
5a. Personal Property 2010	+ _____	2,626,326
5b. Personal Property 2009	- _____	2,971,155
5c. Increase in Personal Property (5a minus 5b)	+ _____	0
		(Use Only if > 0)
6. <b>Valuation of Property that has Changed in Use during 2010:</b>	_____	123,813
7. <b>Total Valuation Adjustment (Sum of 4, 5c, and 6)</b>	_____	<u>217,385</u>
8. Total Estimated Valuation July 1, 2010	_____	38,129,408
9. <b>Total Valuation less Valuation Adjustment (8 minus 7)</b>	_____	<u>37,912,023</u>
10. Factor for Increase (7 divided by 9)	_____	<u>0.00573</u>
11. Amount of Increase (10 times 3)	+ \$ _____	906
12. <b>Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)</b>	\$ _____	<u>158,902</u>
13. <b>Debt Service Levy in this 2011 Budget</b>	_____	0
14. <b>Maximum levy, including debt service, without a Resolution (12 plus 13)</b>	_____	<u>158,902</u>

If the 2011 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. 10-01

*A resolution expressing the property taxation policy of the Board of Rural Fire District No. 1 with respect to financing the 2011 annual budget for Rural Fire District No. 1, Sherman County, Kansas.*

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2011 Rural Fire District No. 1 budget exceed the amount levied to finance the 2010 Rural Fire District No. 1 budget, except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund

Whereas, budgeting, taxing and service level decisions for all district services are the responsibility of the district board; and

Whereas, Rural Fire District No. 1 provides essential services to district residents; and

Whereas, the cost of provision of these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Rural Fire District No. 1 that is our desire to notify the public of the possibility of increased property taxes to finance the 2011 Rural Fire District No. 1 budget as defined above.

Adopted this 22nd day of Sept., 2010 by the Rural Fire District No. 1 Board, Sherman County, Kansas.

DISTRICT BOARD

Paul Clapp  
, Chair/President

Kenneth Palmgren  
, Member

Meilin Sieck  
, Member

Jimmy Baum

(Attach a signed copy to the budget)